ABSTRACT OF THE DISCLOSURE

In a semiconductor device according to the present invention, an n-type MISFET 12 including a semiconductor substrate 11, a source region 16, a drain region 17 and a gate electrode 19 is provided. On the semiconductor substrate 11, a first interlevel insulating film 13 covering the MISFET 12, a second interlevel insulating film 14 and third interlevel insulating film 15 are provided. On the first interlevel insulating film 13, a first gate interconnect 25 for electrically connecting a gate electrode 19 and the outside, a first drain interconnect for electrically connecting the drain region and the outside are provided so as to face each other with part of a second interlevel insulating film 14 interposed therebetween.

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